COUNTY OF KAUAI COST CONTROL COMMISSION MEETING NOTICE AND AGENDA

Thursday, March 6, 2025
9:00 a.m. or shortly after that
Piikoi Building, Boards and Commissions Conference Room
4444 Rice Street, Suite 300, Līhu'e, Hawai'i 96766

25 FEB 27 P3:09

Remote Access VIDEO by Microsoft Teams
Click on the URL below or type the URL into your computer or smartphone
https://bit.ly/43gkjR0

Meeting ID: 234 232 557 107 Passcode: Uq7vB72j

OPEN SESSION MEETING CALLED TO ORDER

ROLL CALL TO ASCERTAIN QUORUM

APPROVAL OF AGENDA

CHAIR'S ANNOUNCEMENTS

- Next Monthly Meeting, Thursday, April 3, 2025, at the Office of Boards and Commissions Conference Room, Suite 300.

PUBLIC TESTIMONY ON ANY AGENDA ITEMS

Individuals may testify on any agenda item or wait for the item to come up on the agenda.

APPROVAL OF MINUTES

- Open Session Minutes of February 6, 2025, meeting.

BUSINESS:

CCC 2025-1:

Discussion and possible decision-making on recommendations to reduce the cost of county government while maintaining a reasonable level of public services under Section 28.02 of the Kaua'i County Charter Article XXVIII Cost Control Commission.

- o Review Personnel Costs and Travel Budgets

EXECUTIVE SESSION: Under HRS§ 92-7(a), the Commission may, when deemed necessary, hold an executive session on any agenda item without written public notice if the executive session was not anticipated in advance. Any such executive session shall be held under HRS § 92-4 and limited to those described in HRS §92-5(a).

ADJOURNMENT

cc: Deputy County Attorney Chris Donahoe

Approved as Amended

OPEN SESSION MEETING MINUTES

Board/Commission	**Cost Control Commission**	Meeting Date	**February 6, 2025**
Location	Piikoi Building, Boards and Commissions Conference Room Suite 300, 4444 Rice Street, Līhu'e, Hawai'i 96766 **Remote Access VIDEO by Microsoft Teams** **Click on the URL below or type the URL into your computer or smartphone** **Meeting ID: 256 611 869 060 Passcode: LU78wx6z**	Start of Meeting: 9:00 a.m.	End of Meeting: 10:12 a.m.
Present	Chair Alice Luck, Vice Chair Stacy Waikoloa; Commissioners Andre Lister, Andre Lister, and Tyler Rodighiero. Also, present Boards and Commissions Support Staff: Administrator Ellen Ching, Support Clerk Mercedes Omo, and Deputy County Attorney Andrew Chris Donahoe. Also present: Director of Finance Chelsie Sakai.		
Excused			
Absent			

SUBJECT	DISCUSSION	ACTION
Meeting Called to Order/Roll Call to ascertain quorum	The meeting started when Chair Alice Luck called the Cost Control Commission February 6, 2025, meeting to order at 9:00 a.m. Commissioner Andre Lister was present. Commissioner Paul Pancho was present. Commissioner Tyler Rodighiero was present. Vice Chair Waikoloa was present. Chair Alice Luck was present. Administrator Ching noted that there was one virtual guest on Microsoft Teams.	

SUBJECT	DISCUSSION	ACTION
Approval of Agenda	Chair Luck called for a motion to approve the agenda.	Mr. Lister moved to approve the agenda. Mr. Rodighiero seconded the motion. The agenda was approved.
Chair's Announcements	Chair Luck announced that the next Cost Control Commission meeting will be Thursday, March 6, 2025, in the Office of Boards and Commissions Conference Room, Suite 300.	
Public Testimony	Chair Luck asked for public testimony. Ms. Ching asked the virtual guest on Microsoft Teams if they wanted to give testimony, the person replied via chart that no testimony would be provided.	
Approval of Open Session Minutes of January 2, 2025, Meeting	There was no public testimony on the item. Mr. Lister noted that page one should reflect Chair Alice Luck , not Chair Andre Lister. Vice Chair Waikoloa requested that the minutes be amended to reflect that she was present at the January 2, 2025, meeting. Staff acknowledged the corrections and would make the necessary corrections.	Mr. Rodighiero moved to approve the minutes as amended. Mr. Lister seconded the motion. The minutes were approved as amended.
BUSINESS CCC 2025-1	Discussion and possible decision-making on recommendations to reduce the cost of county government while maintaining a reasonable level of public services under Section 28.02 of the Kaua'i County Charter Article XXVIII Cost Control Commission. • Review County Expenditures for year ending June 30, 2024. Administrator Ching called for public testimony, but none was offered by the virtual guest.	

SUBJECT	DISCUSSION	ACTION
	Chair Luck welcomed Director of Finance Chelsie Sakai to the meeting and then thanked her for coming to the meeting again. Finance Director Sakai mentioned that she has only been in her position for four and a half months and humbly requested that the Commission be patient with her. Before starting her presentation, she wanted to clarify that the numbers included in the information she distributed to the Commission are preliminary, as the fiscal year 2024 figures have not yet been finalized. However, she anticipates that the final figures will be completed within the month. Ms. Ching clarified that what Director of Finance Sakai referred to is the County Audit. Ms. Sakai clarified that what she was referring to was the County of Kauai Annual Comprehensive Financial Report. Ms. Sakai commended Budget Administrator Ken Shimonishi for compiling the information she requested, highlighting that Mr. Shimonishi excels at extracting data from the county's financial system. Ms. Sakai presented the Commission with the attached reports and reported that following: • Expenditures Year over Year by Fund Type • Expenditures Year over Year by Expense Summary Grouping • Expenditures Year over year by Department • Operating Funds Expenditures year over Year Expense Summary Grouping • Operating Funds Expenditures year over Year by Department • Schedule of Expenditures for Federal Awards Fiscal Year ending June 30, 2024	

SUBJECT	DISCUSSION	ACTION
	Mr. Rodighiero observed that the total amount of grants in 2023 was lower than in the previous two years, when the grant amounts were higher. Ms. Sakai explained that in 2021 and 2022, the county received a lot of COVID funding, one of which was the CARES ACT, which was quite high for those two years. Then, in 2023, things began to become normal again. Mr. Lister noted that some of the grants were for specific projects scheduled for that particular year. If some sort of project was planned for 2024 but not as much in 2023, it didn't apply to those grants. Also, relative to the Expenditures Year over Year by Expense Summary, in 2021, the economic development expenditures were 17 million dollars, but in 2020, 2022, 2023, and 2024, the average expenditures were between 3 million and 4 million. Chair Luck mentioned that 17 million dollars in 2021 was the CARES Act funding. Ms. Sakai noted that most of the county's expenditure was related to salaries and wages, with the Department of Public Works being the highest-spending department, followed by housing, police, fire, and parks, rounding out the top five. Mr. Rodighireo asked Ms. Sakai, being that she held other positions in the county and now as the Director of Finance, what are some of the issues she noticed that the Cost Control Commission could address as potential red flags.	

SUBJECT	DISCUSSION	ACTION
	Ms. Sakai responded that she didn't have an answer for him at that moment, but she could consult her accounting administrator, who might be able to address his question. Chair Luck noted that the Commission often struggles to determine which areas to investigate because the topic is broad and high-level, so it consistently seeks assistance with that assessment. Mr. Lister noted that the Commission would be interested to know what areas she's (Ms. Sakai) is focusing her attention on. Mr. Rodighiero noted it could be things that don't make sense for the Commission to recommend to the council that this is affecting their work. For example, the Commission could recommend revisions to a bill that would help streamline employees' jobs and make them more efficient. Ms. Ching noted that In July, August and September, her office will be calling the departments back to asked them to do a presentation and to provide recommendations. Mr. Rodighiero noted that the Commission would essentially be the voice of the departments. Chair Luck agreed, noting that the Commission is open to recommendations and input from people on the ground. Vice Chair Waikoloa noted that on Page 9, shows the breakdown of salaries and related, she asked what does "additional" pay mean, and if she could give some examples of what it covers.	

SUBJECT	DISCUSSION	ACTION
	Ms. Sakai replied that it covers premium pay, night differentials, meals, which come under collective bargaining additional pay, however, it doesn't fall under collective bargaining account, it comes through payroll. Ms. Sakai noted that because the county started to provide free medical options for its employees, it increased the employer's contribution, which is why that number went up compared to the previous year. Mr. Rodighiero asked what the difference was in the medical compared to the previous years, to which Ms. Sakai replied that in the prior, the county did not cover employees medical 100%. Mr. Lister noted that essentially there is no deductible to which Ms. Sakai replied that there is no premium on the employees' part and that it covers self, two parties or family. Mr. Lister noted that it's actually a good way to attract employees. Mr. Rodighiero noted that it's also good for retention, being that good and qualified employees are hard to find now days. Chair Luck noted that it didn't have anything to do with collective bargaining agreement, it was the county who decided on that. Ms. Sakai stated that the county has a supplemental agreement with each of the unions to allow any employee who wants to opt in. She will say though, not every county employee has opted in because it's only for certain medical plans like Kaiser Standard Plan or HMSA 75/25. Employees who want to stay with Kaiser Premium Plan, HMSA 80/20 or 90/10 plan, still must pay their part of the premium.	

SUBJECT	DISCUSSION	ACTION
	Mr. Lister noted that Page 9 of the General Fund Expenditures Year over Year by Expense Summary Grouping and Element Summary, line 65, collective bargaining, what are the related. Ms. Sakai explained that it's the uniform allowance, safety equipment required by the collective bargaining agreement. Chair Luck inquired whether the county must pay after an employee retires and does it include an employee medical premium. Ms. Sakai explained that the payments come out of OPEC expense (Other Post Employees Benefits) and the Element 05 as well. Chair Luck noted that it's related to pension which the Commission cannot do anything about, but she just wanted to understand how it is impacting the county. Mr. Lister asked if county workers receive a pension, if it is a 401 (k) like the private sector, and if the county employees have options available to put money away. Is there a pension tied to being a county worker who worked for 25 years or 20 years? Do they get a streamline when they retire? Ms. Sakai replied that it depends on when the employee was hired, so there is a pension. Mr. Lister asked if its a county or state program. Ms. Sakai replied it's a state program. Deputy County Attorney Chris Donahoe mentioned that it consists of two tiers, depending on when the employee was hired and how it was negotiated.	

SUBJECT	DISCUSSION	ACTION
	Mr. Lister asked if it helps provide for the county or does the self-state contribute to the employees' pension system or is it just county funded? Ms. Sakai noted that the county funds it for its employees. Mr. Lister noted that the county is going to need a pension liability that needs to continue to be funded for its new hires as well to which Ms. Sakai replied yes. Ms. Sakai noted that the employees hired after July 1, 2012, are in the tier where they would have to work longer to be vested and collect benefits. Vice Chair Stacy Waikoloa stated that her thoughts for the group were more than a question for Ms. Sakai. The items under salary and related are too big to break down, except maybe if the Commission focuses on additional pay and looks at premium pay and/or meals expenses. Those are just her thoughts because there is no way the Commission is going to crack the nut on anything else. Things like uniforms are not going to change. Chair Luck replied that unless it's excessive, asking if the Commission should be looking at positions not under the collective bargaining unions and try to tease those out. Mr. Lister noted that's anything the Cost Control Commission can control. Ms. Omo reminded the Commissioners to speak one at a time rather than have separate conversations.	

SUBJECT	DISCUSSION	ACTION
	Ms. Sakai pointed out that a lot of additional pay items come under collective bargaining and may not be controllable. Boards and Commissions Administrator Ellen Ching stated that, in her view, the only aspect that can be controlled is overtime. Collective bargaining comes into play when an employee works overtime. However, it's not strictly limited to a 40-hour workweek; any time worked beyond 8 hours is considered overtime and falls under collective bargaining. When she refers to overtime as potentially controllable, she means that the department head must approve it. However, police and fire departments have different guidelines depending on the circumstances. Aside from that, she considers overtime to be potentially controllable. Public Works is another department where overtime can be expected, particularly due to their wastewater management responsibilities. Overtime is always anticipated during flooding events on the island caused by heavy rain. She noted that for all intents and purposes, when it comes to salaries due to overtime, not a lot are controllable because it is covered by collective bargaining agreement. To Chair Luck's point about looking at appointed positions, that's a whole different kettle of fish. Chair Luck mentioned that according to the data in 2022, overtime was at 4.8 million, then in 2023 the overtime increased to 5.6 million, then in 2024, it the overtime increased to 6.9 million. Mr. Rodighiero noted that at the top of the page the salaries went up and then it went down in overtime but that just means there were more employees.	

SUBJECT	DISCUSSION	ACTION
	Chair Luck noted that increasing wages and benefits will attract people and address the vacancies. Mr. Rodighireo noted that he thinks the wages are set by the council and they don't have much unless the council approves. Ms. Sakai clarified that the wages are set by collective bargaining, they are not set by council. Mr. Rodighiero noted that regarding judgements, the Office of the County Attorney didn't do that well last year. It takes usually a year to two years to have a judgement. Deputy County Attorney Chris Donahoe there's a difference between a settlement versus a judgement after a trial which varies from year to year. Mr. Rodighiero stated that if he's correct, clean judgments have both the settlements and judgements to which DCA Donahoe replied yes, noting that he's done well with his cases. Going back to the appointed positions, Vice Chair Waikoloa, how would the Commission get data on the appointed positions salaries and related expenses? Can the Commission request the information? Ms. Sakai asked if she meant that appointing positions are anybody who is not under collective bargaining to which Vice Chair Waikoloa replied yes. Ms. Sakai noted that the appointed positions are more controllable.	

SUBJECT	DISCUSSION	ACTION
	Mr. Lister asked if appointed positions are covered under collective bargaining, to which Ms. Sakai said no. Mr. Lister noted that appointed positions are negotiated on an individual basis in terms of salary and benefits. Mr. Rodighiero pointed out that the Cost Control Commission's purview has changed so that it can now look at appointed positions and say, "Hey, we need to spend more money on this to get more return on other things," or the Commission could recommend spending less. Because the charter changed, there is now some way to look at it in two different ways; before, the Commission was only allowed to look at it in one way if it spun it correctly. Deputy County Attorney Donahoe responded correct. It's basically hiring more to save money in other areas. Administrator Ching gave an example, the Office of Boards and Commissions support clerks are all appointed and follow collective bargaining Unit 3. Even though they are not part of HEGA union, whatever HGEA negotiates the support clerks will get the same. As for her position, she does not come under any collective bargaining unit but is appointed by the mayor. Mr. Rodighiero pointed out that the position the Commission had talked about was county engineering, those positions are hard to fill because people with a degree can make three times more in the private sector. There are certain positions within a department that are incredibly lopsided, and one is in the building division.	

SUBJECT	DISCUSSION	ACTION
	Administrator Ching noted that certain offices have different layers like the Housing agency. The entire office is appointed the same for transportation agency. There is no way you can change the number of positions to run the bus service, and they are having a difficult time recruiting bus drivers so much, so they had to cut service routes. She thinks that the Commission will find the appointed positions interesting like the Housing agency, Elderly Affairs, and the Office of Economic Development, those are all appointed positions and those agencies that provide necessary services to the entire community. The head of Elderly Affairs, Housing agency and the Transportation agency are appointed positions. Ms. Sakai stated that those agencies are grant funded and their staff follow the bargaining unit pay schedule. She also noted that her former office, the Emergency Management Agency, staff positions are also grant funded and follow the salary schedule of the HGEA collective bargaining but because she was exempt, they could choose where on the salary scale, they wanted to pay her. As for the Office of Boards and Commission salaries are funded by the county. Administrator Ching stated that certain officers in the county code, their salary caps are established by the Salary Commission which includes all elected positions, county attorney , prosecuting attorney and deputies, county clerk and deputy county clerk. Chair Luck asked out of curiosity is the varying consistent to which Ms. Sakai replied yes, and she refers it to the enterprise funds.	

SUBJECT	DISCUSSION	ACTION
	Mr. Rodighiero noted that the previous Commission delved into increasing the Golf fees, and he will say that the Wailua Golf Course runs well with half the staff as any other golf course. Chair Luck mentioned that the Wailua Golf Course is one of the best in the nation. If she remembers, Ross Kagawa made a recommendation on increasing the golf fees. Administrator Ching noted that the previous Commission made a recommendation on increasing the fees at the Wailua Golf Course to bring more money to offset the cost to maintain the golf course, although the recommendation passed, it brought concerns about the Cost Control Commission authority to make recommendations on increasing county revenue. Mr. Lister noted that well he enjoys paying the Kamaaina rate, they are a lot of people who would not be happy with increasing the golf course fees. Mr. Rodighireo noted that because of inflation maybe a slight increase would be okay. Mr. Lister noted that the rising fuel costs would be a factor in increasing the fees. Vice Chair Waikoloa asked on Page 9, small equipment, why was there a half million jump from 2023 to 2024, and what does small equipment entail, was the increase to replace certain equipment and was the increase expected? Ms. Sakai replied that she didn't know. Vice Chair Waikoloa asked what other commodities entail. Ms. Sakai replied that it varies, a lot of the other departments use commodities for things that are not supplies. For example, DMV (Division of Motor Vehicle) would purchase licenses plates because it's not really a supply that the county normally uses.	

SUBJECT	DISCUSSION	ACTION
	Mr. Lister inquired about the Schedule of Expenditures of Federal Awards for FY ending June 30, 2024. Ms. Sakai gave a brief explanation of what the data reflects. Mr. Lister stated that it's reasonable to assume that many changes are coming with the Department of Efficiency in terms of cutting funding and allocation shifts. Does that concern her, and how would it impact the county's budget in 2025? Ms. Sakai replied that her department is working with the other Departments to try to identify which funding is at risk, and because the county is going into the budget reviews for FY 2026, it will make the conversation productive in addressing the changes. Mr. Lister stated that there are federal mandated programs and departments are created, and the county is required to cover the added costs, but some departments are not necessarily funded by the government and the county must come up with the funding. Administrator Ching stated that a good example is the Office of Boards and Commission which was created by legislature. Almost every year the legislature creates new boards and commissions with no funding attached to it, which is basically an unfunded state mandate. Mr. Lister inquired whether defunding federal mandate programs would require the county to continue providing those programs and cover the costs. Ms. Ching responded that the situation remains uncertain but will say that the Administration has been good in identifying federal funds and they would delegate the departments to nail the funding down; do what you need to do to encumber the funds. She commended Ms. Sakai for working hard to obtain federal funding and for writing the federal grants to	

SUBJECT	DISCUSSION	ACTION
	bring money to Kauai County. A lot of the money comes out of Emergency Management to purchase big items like a fire engine cost $25 million. Chair Luck asked what debt service to which Ms. Sakai replied that the county recently refunded the Build America back funds which got the county away from (inaudible) from happening at the federal level. Administrator Ching stated that 60% of real property tax is funded by people who do not live in Kauai and 30% of real property revenue is paid by residents. Which means majority of county services and costs are being paid by non-residents. Chair Luck asked what was happening with the TAT and the GET surcharge. She heard that the state must renegotiate with the counties and asked if that's a concern. Ms. Sakai replied that it would be a concern if it were to go away. The county's transportation agency is fully funded by GET, which is something the county must account for should it go away. There is a bill going through to change the sunset date, so they're keeping an eye on that. There being no further questions, Ms. Sakai left the meeting at 10:05 a.m. After having a thorough discussion, the March meeting will cover personnel costs and travel budget.	

SUBJECT	DISCUSSION	ACTION
Executive Session	**EXECUTIVE SESSION CLOSED TO THE PUBLIC**: Under HRS § 92-7(a), the Commission may, when deemed necessary, hold an executive session on any agenda item without a written public notice if the executive session was not anticipated in advance. Any such executive session shall be held pursuant to HRS § 92-4 and shall be limited to those items described in HRS § 92-5(a). None.	
Adjournment	There being no further business, Chair Luck called for a motion to adjourn the meeting.	Mr. Lister moved to adjourn the meeting. Mr. Rodighiero seconded the motion. The motion carried 5:0. At 10:12 a.m., the meeting was adjourned.

Submitted by: ______________________________
Mercedes Omo, Staff Support Clerk

Reviewed and Approved by: ______________________________
Stacy Waikoloa, Vice Chair

( ) Approved as circulated on
(X) Approved as amended. See minutes of __________ meeting.

DEPARTMENT OF FINANCE
CHELSIE SAKAI, DIRECTOR OF FINANCE
MICHELLE L. LIZAMA, DEPUTY DIRECTOR OF FINANCE

DEREK S.K. KAWAKAMI, MAYOR
REIKO MATSUYAMA, MANAGING DIRECTOR

MEMORANDUM

TO: Cost Control Commission Members

FROM: Chelsie Sakai, Finance Director

DATE: March 6, 2025

RE: **Finance Response to Questions from February 6, 2025 Meeting**

1. A list of appointed/exempt positions, the cost of those positions and which department are they located in for the past 5 years.

   Will have a response by your April meeting. Continuing to work with Payroll on this request.

2. Explanation on the increase in cost for small equipment re: FY23 vs. FY24 (page 9)

   Under the element "Small Equipment" includes the objects "Other Small Equipment" and "Computer Peripherals/Supp." In FY24 the increases can be seen mostly in computer peripherals, which includes laptops, additional screens, cameras, etc.

3. What expenses are included in other commodities or provide some examples of other commodities (page 9)

   It varies by departments, but some examples include mileage for commissions, OCA payments to the Fifth Circuit, DMV license plates, Real Property release of lien fees, HR lab work, and food purchases.

4. How much is the outstanding bond debt.

   As of January 3, 2025, total outstanding of County General Obligation Bonds is $72,415,200. This does not include the Department of Water portions, or the Special Tax Revenue Bonds (CFD).

Personnel Costs Year over Year by Fund Type by Fund

Year-to-Date		FY				
Fund	Fund_Desc	2020	2021	2022	2023	2024
001	GENERAL FUND	109,526,713	117,499,707	115,011,783	117,409,571	128,372,045
201	HIGHWAY FUND	11,081,750	10,177,220	8,945,585	10,804,641	11,412,112
202	G.E. TAX FUND	4,792,240	5,064,391	1,723,528	5,490,927	5,147,116
204	LIQUOR FUND	801,646	772,151	721,846	926,365	938,787
206	CRIMINAL ASSETS FUND	0	0	0	0	0
208	SOLID WASTE FUND	7,706,477	7,962,414	8,327,025	8,198,400	8,356,159
211	HOUSING & COMMUNITY DEV	0	0	0	0	0
240	OPEN SPACE FUND	40,770	42,367	10,078	663	683
502	SEWER FUND	4,159,193	4,526,608	4,371,434	4,334,242	4,879,680
503	GOLF FUND	1,743,981	1,848,913	1,810,480	1,891,803	1,912,423
512	HOUSING REVOLVING FUND			0	0	0
513	KALEPA HOUSING FUND	34,277	42,048	78,372	43,895	46,619
514	PAANAU HOUSING FUND	34,275	42,047	41,272	43,895	46,619
OPERATING Total		**139,921,323**	**147,977,865**	**141,041,403**	**149,144,401**	**161,112,242**
401	BOND FUND	105,185	135,446	129,950	52,506	55,806
402	PARKS & PLAYGROUNDS FUND	0	0	0	0	0
404	DEVELOPMENT FUND	0	0	0	0	0
407	SPECIAL STATE CIP	0	0	0	0	0
408	GENERAL CIP FUND	13,273	24,069	111,262	5,661	71,157
409	HIGHWAY CIP FUND	0	24,084	0	1,235	0
410	CIP GRANTS FUND	56,277	97,685	211,108	147,326	23,423
411	OPEN SPACE CIP					0
CIP & OTHER Total		**174,735**	**281,284**	**452,321**	**206,728**	**150,386**
250	FEDERAL GRANTS FUND	2,230,335	5,990,214	9,205,914	3,386,356	2,791,325
251	STATE GRANT FUND	1,899,989	2,019,677	1,864,488	1,991,113	2,344,695
252	SECTION 8 FUND	793,021	677,049	835,314	835,146	1,000,219
254	BLDG PERMIT REVOLVING	161,440	208,672	160,116	129,336	157,951
GRANTS & OTHER Total		**5,084,785**	**8,895,612**	**12,065,832**	**6,341,950**	**6,294,189**
Grand Total		**145,180,844**	**157,154,761**	**153,559,555**	**155,693,079**	**167,556,818**

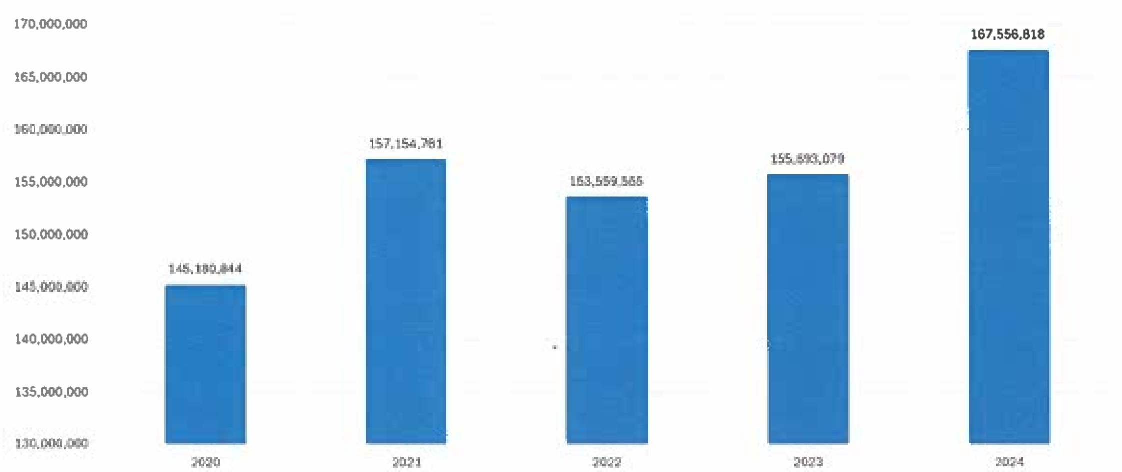
Personnel Costs Year over Year by Department

Year-to-Date		FY				
Dept	**Dept_Desc**	**2020**	**2021**	**2022**	**2023**	**2024**
01	MAYOR'S OFFICE	1,929,175	2,395,240	2,453,571	2,568,272	2,707,686
02	COUNTY CLERK	3,055,057	3,264,986	3,188,309	3,337,715	3,605,213
03	COUNTY ATTORNEY	2,012,600	2,434,641	2,820,223	2,969,870	3,296,766
04	PROSECUTING ATTORNEY	5,016,465	5,571,591	5,305,730	5,123,969	5,316,033
05	FINANCE	7,772,552	8,591,115	8,768,905	9,161,068	9,975,925
06	HUMAN RESOURCES	1,698,544	2,365,862	2,307,332	1,760,354	4,877,240
08	PLANNING	2,928,687	3,308,449	2,748,318	2,971,946	3,245,138
09	ECONOMIC DEVELOPMENT	1,060,152	1,140,022	1,155,882	1,059,101	1,089,087
10	POLICE	33,622,041	36,042,158	33,564,698	34,723,369	36,863,009
11	FIRE	31,373,784	33,752,125	32,579,688	33,037,516	35,183,857
12	EMERGENCY MGMT AGENCY	892,060	1,896,746	1,839,066	1,493,728	1,210,554
13	COUNTY AUDITOR	0	0	0	0	0
20	PUBLIC WORKS	25,936,698	26,776,841	26,581,158	26,274,256	27,527,158
30	PARKS AND RECREATION	14,933,071	16,063,835	16,444,728	17,148,382	18,192,027
43	ELDERLY AFFAIRS	1,522,720	1,678,565	1,571,592	1,686,479	1,746,860
44	HOUSING AGENCY	2,374,420	2,578,460	2,547,687	2,626,606	3,053,269
45	TRANSPORTATION	8,251,171	8,521,974	8,960,826	8,824,084	8,728,208
50	LIQUOR CONTROL	801,646	772,151	721,846	926,365	938,787
Grand Total		**145,180,844**	**157,154,761**	**153,559,555**	**155,693,079**	**167,556,818**

Personnel Costs Year over Year by Element Object

Year-to-Date				FY				
Ele	Ele_Sum_Desc	Obj	Acct_Desc	2020	2021	2022	2023	2024
01	SALARIES AND WAGES	01	REGULAR	75,335,809	81,116,504	79,381,096	80,389,248	84,176,192
		02	WAGES AND HOURLY PAY	833,562	885,201	1,013,017	1,853,263	2,032,792
		05	VACATION CREDIT PAYOUT	849,529	1,183,749	1,252,155	1,068,155	1,053,941
	SALARIES AND WAGES Total			**77,018,900**	**83,185,454**	**81,646,268**	**83,310,666**	**87,262,925**
02	OVERTIME	01	REGULAR OVERTIME	7,196,656	6,636,627	5,436,451	6,450,774	7,658,843
		02	TRAINING OVERTIME	211,533	232,796	185,456	218,797	261,049
		03	RANK FOR RANK	1,016,084	1,009,832	992,232	923,508	1,016,189
	OVERTIME Total			**8,424,273**	**7,879,255**	**6,614,140**	**7,593,079**	**8,936,080**
03	ADDITIONAL PAY	01	PREMIUM PAY	3,209,286	3,141,948	3,078,812	3,386,052	3,923,788
	ADDITIONAL PAY Total			**3,209,286**	**3,141,948**	**3,078,812**	**3,386,052**	**3,923,788**
05	EMPLOYEE BENEFITS	01	SOCIAL SECURITY CONTRIBU	4,394,719	4,700,497	4,657,292	4,816,221	5,436,765
		02	HEALTH FUND CONTRIBUTION	7,994,559	8,497,067	8,818,266	9,078,672	9,968,150
		03	RETIREMENT CONTRIBUTION	23,236,493	28,214,958	26,963,022	25,742,908	31,446,511
		04	WORKERS COMPENSATION TTD	301,909	348,157	242,423	420,684	327,361
		05	WORKERS COMPENSATION MED	1,129,808	1,040,310	1,251,631	1,187,345	762,891
		06	UNEMPLOYMENT COMPENSATION	104,247	134,513	(11,326)	94,252	31,575
		08	MONTHLY AUTO ALLOWANCE	76,670	75,552	73,000	71,760	68,000
		09	MILEAGE	65,735	58,941	56,139	77,433	92,614
		10	OTHER EMPLOYEE BENEFITS	873,246	833,681	876,708	507,428	443,318
		11	GRANT EMPLOYEE BENEFITS	430,157	978,091	465,054	376,994	412,122
		12	OTHER POST EMPLOY BENEFIT	16,901,857	17,301,245	17,970,566	17,907,932	17,416,902
	EMPLOYEE BENEFITS Total			**55,509,401**	**62,183,012**	**61,362,776**	**60,281,630**	**66,406,208**
65	COLLECTIVE BARGAINING	00	COLLECTIVE BARGAINING	1,018,983	765,091	857,560	1,121,653	1,027,817
	COLLECTIVE BARGAINING Total			**1,018,983**	**765,091**	**857,560**	**1,121,653**	**1,027,817**
Grand Total				**145,180,844**	**157,154,761**	**153,559,555**	**155,693,079**	**167,556,818**

Personnel Cost Year over Year



Ele	56

Original Travel Budget by Fund

Sum of Budget		Year				
Fund	Fund_Desc	2020	2021	2022	2023	2024
001	GENERAL FUND	1,026,163	495,239	441,190	529,589	574,432
201	HIGHWAY FUND	8,675	7,476	7,476	6,359	6,359
202	G.E. TAX FUND	8,708	5,888	4,011	5,728	5,988
204	LIQUOR FUND	106,395	120,142	38,630	86,300	98,195
206	CRIMINAL ASSETS FUND	4	4	4	4	4
208	SOLID WASTE FUND	2,850	3,281	750	750	750
211	HOUSING & COMMUNITY DE\	6,081	6,081	6,081	6,081	6,081
502	SEWER FUND	17,380	9,930	4,350	13,580	13,580
503	GOLF FUND	2,180	2,180	2,180	2,180	3,350
Grand Total		1,178,436	650,221	504,672	650,571	708,739

Ele	56

Original Travel Budget by Department

Sum of Budget		Year				
Dept	Dept_Desc	2020	2021	2022	2023	2024
01	MAYOR'S OFFICE	98,748	77,213	83,401	83,401	87,444
02	COUNTY CLERK	91,004	106,004	99,504	99,504	111,504
03	COUNTY ATTORNEY	43,176	11,700	37,696	37,696	36,366
04	PROSECUTING ATTORNEY	27,525	12,236	9,506	15,256	15,256
05	FINANCE	69,740	27,837	27,837	25,090	26,687
06	HUMAN RESOURCES	23,650	4,757	3,631	3,631	3,631
08	PLANNING	21,461	8,586	8,504	8,504	9,054
09	ECONOMIC DEVELOPMENT	49,680	29,272	17,080	30,780	32,783
10	POLICE	380,220	122,373	75,907	156,676	144,924
11	FIRE	104,471	49,232	31,223	21,050	44,485
12	EMERGENCY MGMT AGENCY	7,918	2,402	2,402	2,002	2,080
13	COUNTY AUDITOR	8	8	8	8	8
20	PUBLIC WORKS	59,064	35,178	25,190	34,420	40,813
30	PARKS AND RECREATION	30,506	12,759	13,631	15,131	24,325
43	ELDERLY AFFAIRS	945	945	945	945	1,007
44	HOUSING AGENCY	62,792	28,444	28,444	28,444	28,444
45	TRANSPORTATION	1,133	1,133	1,133	1,733	1,733
50	LIQUOR CONTROL	106,395	120,142	38,630	86,300	98,195
Grand Total		1,178,436	650,221	504,672	650,571	708,739

*Original Budget = Approved in the Annual Operating Budget Ordinance

Original Travel Budget by Element Object

Sum of Budget			Year				
Ele	Obj	Account_Desc	2020	2021	2022	2023	2024
56	01	AIRFARE, GENERAL	270,233	205,890	151,489	181,672	220,323
	02	PER DIEM, GENERAL	189,175	158,962	111,188	119,148	131,143
	03	CAR RENTAL & PARKING, GEN	50,997	31,534	29,433	32,158	37,061
	04	OTHER TRAVEL, GENERAL	76,407	57,357	38,856	53,675	76,834
	07	AIRFARE, TRAINING	172,612	64,316	55,001	84,166	79,578
	08	PER DIEM, TRAINING	203,956	66,502	53,137	88,974	72,668
	09	CAR RENTAL & PARKING, TRN	42,817	14,743	14,626	20,835	17,949
	10	OTHER, TRAINING	172,239	50,917	50,942	69,943	73,183
56 Total			**1,178,436**	**650,221**	**504,672**	**650,571**	**708,739**
Grand Total			**1,178,436**	**650,221**	**504,672**	**650,571**	**708,739**

Total Original Travel Budget by Year